



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Del Norte
Crescent City, CA 95531, California

Date: August 28, 2003
Filing Ref: DEL04

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2003-04 fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the 2001-02 fiscal year and as estimated costs for the 2003-04 fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|---------------------------|
| 1. Employee Fringe Benefits | 6. County Counsel |
| 2. Audit Expense | 7. Information Services |
| 3. Insurance | 8. Central Services (ISF) |
| 4. Building Maintenance | 9. Health Insurance (ISF) |
| 5. Parks | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

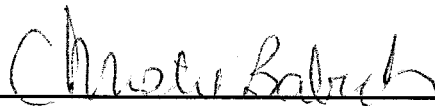
E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments listed on Exhibit A must be included when calculating carry-forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF DEL NORTE

BY

Christie Babich

Name

Auditor - Controller

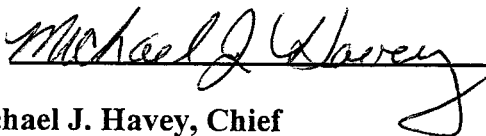
Title

9/17/03

Date

STEVE WESTLY**CALIFORNIA STATE CONTROLLER**

BY



Michael J. Havey, Chief

Bureau of Payments

Division of Accounting and Reporting

9/18/03

Date

Negotiated by Thomas Cotton
Telephone (916) 322-8399

cc: State and Federal Agencies

Attachment

DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2003/2004 ESTIMATE
2001/2002 ACTUAL
REVISED 08/22/03

	CENTRAL SERVICES 275,018	BOARD OF SUPERVRS 111	ASSESSOR 121	TAX COLLECT 124	CO COLLECT 125	ELECTIONS 141	VETERANS CEMETERY 152	ENGINEER 183	DISTRICT ATTORNEY 212	PUBLIC DEFENDER 216
BUILDING USE	1,206	13,156	8,335	0	0	105	0	3,530	12,292	0
EQUIPMENT USE	0	997	17,183	2,555	38	4,019	69	1,598	4,525	0
AUDIT EXPENSE	118	186	293	88	54	77	0	125	370	297
INSURANCE	516	3,020	1,534	(166)	(166)	(75)	0	653	5,508	0
BUILDING MAINTENANCE	3,765	10,296	6,523	0	0	245	0	2,763	9,492	0
PARKS	439	125	79	62	0	0	0	34	118	0
TREASURER	146	279	281	721	442	81	4	95	406	296
PERSONNEL	2,129	3,519	6,222	1,693	792	1,210	5	2,566	10,029	3,597
AUDITOR/CONTROLLER	4,062	3,939	4,462	18,030	7,317	2,268	675	4,183	5,120	3,612
COUNTY COUNSEL	0	0	0	265	0	0	0	0	0	0
INFORMATION SERVICES	8,510	9,241	11,247	0	294	9,254	0	6,736	8,199	0
ACTUAL	20,892	44,757	56,159	23,248	8,770	17,185	752	22,282	56,059	7,802
ROLL FORWARD	10,114	(15,521)	(44,771)	(1,981)	593	8,912	414	(25,120)	(17,089)	(90)
ADJUSTMENT #1	(10,000)	15,500	45,000	2,000	0	(8,900)	(400)	25,000	17,000	0
ADJUSTMENT #2	0	0	0	0	0	0	0	0	0	0
ADJUSTMENT #3	0	(688)	(1,701)	(1,827)	0	(104)	0	(12,222)	(27,221)	0
PROPOSED COSTS	21,005	44,048	54,688	21,440	9,364	17,093	766	9,940	28,750	7,711

**DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT**

EXHIBIT A

**2003/2004 ESTIMATE
2001/2002 ACTUAL
REVISED 08/22/03**

	TRIAL COURTS 210	LESU GRANT 213	CHAT OCJP 214	DAFS 219	GRT RELATED 220	SPOUSAL ABUSE 221	SRVP OCJP 222	SHERIFF 231/254	BAR-O RANCH 239/240/241	JAIL 242	JUVENILE HALL 243
BUILDING USE	53,955	0	0	0	0	0	0	53,590	1,690	74,886	1,923
EQUIPMENT USE	41,803	0	0	0	0	0	0	37,941	0	6,737	5,235
AUDIT EXPENSE	0	34	75	1,090	7	28	58	1,485	660	954	544
INSURANCE	11,730	(24)	(144)	(2,158)	0	(19)	(115)	30,496	522	5,862	9,461
BUILDING MAINTENANCE	41,663	0	0	0	0	0	0	36,574	127	49,311	26,380
PARKS	519	0	0	0	0	0	0	0	0	0	0
TREASURER	60	0	131	13,289	47	7	63	1,513	967	947	777
PERSONNEL	0	414	912	33,342	86	335	706	35,397	15,012	22,512	17,051
AUDITOR/CONTROLLER	4,379	693	2,261	21,992	691	681	1,159	18,878	11,671	10,114	7,085
COUNTY COUNSEL	0	0	0	0	0	0	0	6,316	891	0	0
INFORMATION SERVICES	10,151	0	0	3,329	0	0	0	19,028	745	3,693	17,999
ACTUAL	164,259	1,117	3,235	70,884	831	1,032	1,871	241,218	32,285	175,017	86,454
ROLL FORWARD	(30,847)	3,235	3,235	(13,266)	560	357	(311)	3,300	(5,613)	(6,404)	46,094
ADJUSTMENT #1	(133,413)	(3,200)	(3,200)	13,000	(600)	(300)	0	0	5,600	0	(40,000)
ADJUSTMENT #2	0	0	0	0	0	0	0	0	0	0	0
ADJUSTMENT #3	0	0	0	(4,020)	0	0	0	(79,874)	(5,449)	(15,103)	(2,416)
PROPOSED COSTS	(0)	1,152	3,270	66,599	791	1,089	1,559	164,645	26,822	153,510	90,133

**DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT**

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2001/2002 ACTUAL
REVISED 08/22/03

	PROBATION 244	AG COMMISS 251	OES 253	FISH & GAME 256	LAFCO 429	PLANNING 258	LIVESTOCK 259	CDD ADMIN 260	BUILDING INSPECTION 261	GRANTS ADMINISTR 115	VICTIM/ WITNESS 215
BUILDING USE	11,022	610	337	0	0	2,647	961	6,181	3,530	0	11,885
EQUIPMENT USE	20,324	7,133	0	39	0	1,521	5,022	13,137	1,558	0	0
AUDIT EXPENSE	567	129	8	1	36	97	83	214	125	131	49
INSURANCE	1,036	3,462	49	0	0	394	(497)	21,616	641	563	2,469
BUILDING MAINTENANCE	8,511	(1,001)	(938)	0	0	2,071	1,026	4,837	2,763	0	9,177
PARKS	106	0	0	0	0	25	0	59	34	0	114
TREASURER	623	161	6	17	1	126	199	158	111	9	117
PERSONNEL	15,715	3,877	102	10	439	1,529	2,616	6,246	2,359	1,593	4,106
AUDITOR/CONTROLLER	8,301	3,259	292	502	466	4,145	5,710	3,631	3,738	647	2,080
COUNTY COUNSEL	509	477	0	0	159	0	0	10,586	0	0	106
INFORMATION SERVICES	12,948	2,566	6,499	0	0	11,046	0	15,566	2,088	966	4,912
ACTUAL	79,663	20,673	6,356	569	1,101	23,601	15,121	82,231	16,946	3,909	35,015
ROLL FORWARD	(7,444)	1,508	5,107	248	108	(10,002)	5,049	25,897	(3,519)	2,416	23,209
ADJUSTMENT #1	7,000	0	(5,000)	(200)	0	10,000	(5,000)	(25,000)	3,500	(2,000)	(10,000)
ADJUSTMENT #2	0	0	0	0	0	0	0	0	0	0	0
ADJUSTMENT #3	(4,047)	(3,064)	0	0	0	(729)	(933)	(644)	(11,152)	0	(190)
PROPOSED COSTS	75,172	19,117	6,462	616	1,210	22,870	14,238	82,484	5,774	4,325	48,033

**DEL NORTE COUNTY
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2003/2004 ESTIMATE

2001/2002 ACTUAL

REVISED 08/22/03

	HLTH INS SVCS 134	ROADS 311	AIRPORT 321	SPECIAL AVIATION 322	HEALTH 411	TUPP 415	PUBLIC NUISANCE 416	MENTAL HEALTH 418	SOLID WASTE 422/423/425	SOCIAL SERVICES 511/512/513	VETERANS SERVICE 531	ED/ CULTURE 611
BUILDING USE	0	0	700	0	32	0	0	2,332	0	74	0	0
EQUIPMENT USE	0	0	8,828	1,157	6,863	0	0	0	0	0	0	0
AUDIT EXPENSE	2,085	1,730	93	7	773	55	0	2,848	1,006	2,650	41	21
INSURANCE	0	(24,982)	577	0	134	(115)	0	(1,255)	(462)	(6,698)	(58)	(43)
BUILDING MAINTENANCE	0	(157)	380	0	6,936	107	0	(3,643)	0	(14,399)	0	0
PARKS	0	0	125	0	0	0	0	1,808	0	1,777	0	0
TREASURER	15	1,068	258	28	536	151	0	2,129	712	14,417	93	22
PERSONNEL	25,269	29,946	1,340	82	10,915	1,090	0	62,584	14,507	66,840	636	254
AUDITOR/CONTROLLER	6,984	14,627	8,366	1,155	10,881	3,122	8	24,069	18,998	55,051	1,705	840
COUNTY COUNSEL	0	954	477	0	53	0	0	9,138	0	150,740	0	0
INFORMATION SERVICES	0	4,246	2,681	0	(239)	382	0	(49,970)	0	48,899	5,688	0
ACTUAL	34,353	27,432	23,826	2,428	36,885	4,792	8	50,041	34,761	319,351	8,106	1,094
ROLL FORWARD	15,339	(24,968)	17,531	1,232	(17,084)	(304)	8	(156,177)	8,940	89,351	5,887	253
ADJUSTMENT #1	(15,000)	60,000	(18,000)	(1,200)	20,000	0	0	170,000	(8,000)	(100,000)	(6,000)	(250)
ADJUSTMENT #2	0	0	0	0	0	0	0	0	0	0	0	0
ADJUSTMENT #3	0	(39,734)	(1,220)	0	(1,114)	(160)	0	(10,022)	(1,959)	(13,521)	(160)	(60)
PROPOSED COSTS	34,691	22,730	22,138	2,461	38,687	4,328	16	53,842	33,741	295,181	7,833	1,037

**DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT**

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2001/2002 ACTUAL
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	RECREATION 711/713	FLOOD CONTROL 61	FLOOD W-1 62	FLOOD 4-A 63	FLOOD 4-C 64	CHILDREN FMLY 1ST 428	DOMESTIC VIOLENCE 560	CRESCENT FIRE 65	FORT DICK FIRE 67	GASQUET FIRE 68	KLAMATH FIRE 69
BUILDING USE	4,774	0	0	0	0	0	0	0	0	0	0
EQUIPMENT USE	1,647	0	0	0	0	0	0	0	0	0	0
AUDIT EXPENSE	114	0	0	0	0	69	4	0	0	0	0
INSURANCE	308	0	0	0	0	(86)	0	0	0	0	0
BUILDING MAINTENANCE	2,808	0	0	0	0	(807)	0	0	0	0	0
PARKS	857	0	0	0	0	0	0	0	0	0	0
TREASURER	405	15	10	0	9	221	1	417	135	121	88
PERSONNEL	6,992	170	10	0	26	1,746	49	1,703	485	318	379
AUDITOR/CONTROLLER	6,201	1,160	684	205	443	4,278	1,434	5,676	2,334	1,978	1,309
COUNTY COUNSEL	106	0	0	0	0	(185)	0	0	0	0	0
INFORMATION SERVICES	2,841	0	0	0	0	1,332	0	0	0	0	0
ACTUAL	27,053	1,345	704	205	478	6,569	1,489	7,796	2,954	2,418	1,776
ROLL FORWARD	1,390	417	222	153	(0)	3,455	791	2,448	240	1,006	774
ADJUSTMENT #1	0	(400)	(200)	(150)	0	(3,500)	(800)	(2,400)	0	(1,000)	(700)
ADJUSTMENT #2	0	0	0	0	0	0	0	0	0	0	0
ADJUSTMENT #3	(5,826)	(326)	0	0	0	(160)	0	0	0	0	0
PROPOSED COSTS	22,617	1,036	726	208	478	6,365	1,480	7,844	3,194	2,424	1,849

**DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT**

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	SMITH RIV FIRE 71	CSA1, AD1 77	SCHOOLS	HCD TECH ASSIST 538	SENIOR CENTER 540	HOUSING REHAB 544	BUSINESS ASST. RLF 546	FISH PROC FACILITY 548	MEMORIAL HALL	CHURCH TREE CSD 51	SMITH RIV CEMETERY 56
BUILDING USE	0	0	0	0	0	0	0	0	1,800	0	0
EQUIPMENT USE	0	8,110	0	0	0	53	0	0	0	0	0
AUDIT EXPENSE	0	0	0	0	0	108	0	0	0	0	0
INSURANCE	0	220	0	0	0	0	0	0	5,700	0	0
BUILDING MAINTENANCE	0	0	0	0	0	0	0	0	21,706	0	0
PARKS	0	0	0	0	0	0	0	0	2,697	0	0
TREASURER	236	132	13,427	0	0	34	0	0	0	13	37
PERSONNEL	687	1,310	0	0	0	2,151	0	0	0	91	41
AUDITOR/CONTROLLER	3,632	3,811	17,952	0	0	3,643	395	0	0	354	759
COUNTY COUNSEL	0	1,600	0	0	0	849	0	0	0	0	0
INFORMATION SERVICES	0	7,020	0	0	0	0	0	0	0	0	0
ACTUAL	4,556	22,203	31,379	0	0	6,839	395	0	31,903	457	837
ROLL FORWARD	1,670	15,973	9,331	(884)	0	2,093	85	0	17,287	48	329
ADJUSTMENT #1	(1,700)	(16,000)	(9,000)	0	0	(2,000)	0	0	(17,000)	0	(300)
ADJUSTMENT #2	0	0	0	0	0	0	0	0	0	0	0
ADJUSTMENT #3	0	(490)	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	4,526	21,685	31,710	(884)	0	6,932	479	0	32,191	506	867

DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT

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	BIG ROCK CSD 57	DEL NORTE LIBRARY 70	RECORDER 255	OCJP MARIJ SUPP 234	OCJP TASK FORCE 233	LTCC	CHILD TRUST 279	AA	SMITH RIV CSD 75	PUBLIC AUTHORITY 430
BUILDING USE	0	0	4,972	0	0	0	0	0	0	
EQUIPMENT USE	0	0	25,312	0	0	0	0	0	0	0
AUDIT EXPENSE	0	0	116	120	85	0	0	0	0	0
INSURANCE	0	0	928	(181)	(204)	0	0	0	0	0
BUILDING MAINTENANCE	0	0	3,891	0	0	0	0	568	0	0
PARKS	0	0	47	0	0	0	0	0	0	0
TREASURER	93	388	209	182	130	46	1	0	0	0
PERSONNEL	283	1,132	2,385	1,873	2,018	0	5	0	0	0
AUDITOR/CONTROLLER	2,227	6,572	21,348	2,926	2,936	3,678	2,051	0	276	0
COUNTY COUNSEL	0	106	1,485	0	0	(67)	0	0	0	0
INFORMATION SERVICES	0	0	6,600	0	15,766	0	0	0	0	0
ACTUAL	2,603	8,198	67,294	4,920	20,732	3,656	2,057	568	276	0
ROLL FORWARD	350	3,585	32,284	(670)	13,138	(2,039)	1,385	437	(54)	0
ADJUSTMENT #1	(300)	(3,600)	(32,000)	(4,249)	(13,000)	2,000	(1,300)	(400)	0	0
ADJUSTMENT #2	0	0	0	0	0	0	0	0	0	3,500
ADJUSTMENT #3	0	0	(293)	0	(2,271)	0	0	0	0	0
PROPOSED COSTS	2,654	8,183	67,284	0	18,599	3,617	2,142	606	222	3,500

DEL NORTE COUNTY
SUMMARY OF COSTS BY DEPARTMENT

EXHIBIT A

2003/2004 ESTIMATE
2001/2002 ACTUAL
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	PROP TX ADMIN 128	ASSESSOR'S REVENUE 129	MICRO- GRAPHICS	ALL OTHERS	TOTAL
BUILDING USE				242	276,764
EQUIPMENT USE	0	0	0	0	223,406
AUDIT EXPENSE	0	0	0	0	19,911
INSURANCE	0	0	0	0	69,955
BUILDING MAINTENANCE	0	0	0	0	230,974
PARKS	0	0	0	0	9,025
TREASURER	0	0	0	0	57,856
PERSONNEL	0	0	0	0	433,442
AUDITOR/CONTROLLER	0	0	0	0	410,108
COUNTY COUNSEL	0	0	0	0	184,565
INFORMATION SERVICES	0	0	0	0	210,264
ACTUAL	0	0	0	242	2,126,271
ROLL FORWARD	0	0	0	0	3,628
ADJUSTMENT #1	0	0	0	0	(110,062)
ADJUSTMENT #2	1,000	500	750	0	5,750
ADJUSTMENT #3	0	0	0	0	(248,700)
PROPOSED COSTS	1,000	500	750	242	1,776,888